Exhibit C

## McCue Sussmane & Zapfel, P.C.

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July 17, 2007

Jon Paul Robbins, Esq. McLaughlin & Stern, LLP 260 Madison Avenue New York, NY 10016

Re: Cohen v. Tousi, et al.

Dear Paul:

Reference is made to our conversation and email exchange earlier today in which you informed this office that you have filed a summons and complaint in the United States District Court, Southern District of New York on behalf of your client, Aryeh Cohen, naming, among others, Andrzej Krakowski, Mahyad Tousi and Looking For Palladin, LLC as defendants.

Please be advised that pursuant to Paragraph 13.03 of the Operating Agreement of Looking For Palladin, LLC, signed by your client, Aryeh Cohen, on July 17, 2007, any dispute thereunder "...shall be resolved solely by arbitration before a single arbitrator in the City and County of New York." Per the terms of the Operating Agreement, and in the interest of avoiding unnecessary motion practice, please withdraw the federal court action and commence appropriate arbitration proceedings.

Thank you.

Sincerely,

Craig F. Cohen

ce: Andrzej Krakowski Mahyad Tousi